



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites
------	------------------	----------------	--------------	-----------------	------------------	--------------

AB-703 California Pediatric Cancer Research Voluntary Tax Contribution Fund. (2025-2026)

SHARE THIS:  

Date Published: 07/28/2025 09:00 PM

Assembly Bill No. 703

CHAPTER 63

An act to add and repeal Article 3 (commencing with Section 18720) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

[Approved by Governor July 28, 2025. Filed with Secretary of State July 28, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

AB 703, Lee. California Pediatric Cancer Research Voluntary Tax Contribution Fund.

Existing law allows an individual taxpayer to contribute amounts in excess of their personal income tax liability for the support of specified funds and accounts, including, among others, to the California Cancer Research Voluntary Tax Contribution Fund.

This bill would allow an individual to designate on their tax return that a specified amount in excess of their tax liability be transferred to the continuously appropriated California Pediatric Cancer Research Voluntary Tax Contribution Fund, which would be created by this bill. The bill would require the Franchise Tax Board to revise the tax return form to include a space for the designation of contributions to the fund when another voluntary designation is removed from the form or there is space, whichever occurs first. By establishing a new continuously appropriated fund, this bill would make an appropriation. The bill would require that the above provisions remain operative only until January 1 of the 7th calendar year following the first appearance of the California Pediatric Cancer Research Voluntary Tax Contribution Fund on the tax return, except as specified.

Vote: majority Appropriation: yes Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. The Legislature finds and declares all of the following:

(a) Childhood cancer is the leading cause of disease-related death in children in the United States. Unlike many adult cancers, pediatric cancers are biologically distinct and require specialized research to develop effective treatments. Despite this, only 8 percent of federal cancer research funding is dedicated to childhood cancers, leaving a significant gap in resources needed for advancements in care.

(b) Many pediatric cancers, such as diffuse intrinsic pontine glioma (DIPG) and other rare brain tumors, have survival rates near 0 percent, with no significant treatment advancements in decades. For other childhood cancers, while the five-year survival rate is 83.3 percent, many survivors face lifelong health complications, including organ damage, secondary cancers, and cognitive impairments due to the toxic nature of current treatments. Unlike adult cancers, most pediatric cancers are not preventable, making research into safer and more effective therapies essential.

(c) The impact of childhood cancer extends beyond the patient, placing immense physical, emotional, and financial strain on families. Many parents leave jobs or relocate to access treatment, leading to financial hardship. In California, racial and ethnic disparities persist in pediatric cancer incidence and outcomes. Hispanic children have higher overall cancer rates than Black children (16.0 vs. 13.1 per 100,000), while White children experience the highest rates of brain and central nervous system tumors. These disparities highlight the urgent need for equitable access to research, treatment, and support services across all communities.

(d) It is the intent of the Legislature, in enacting this article, to establish a coordinated statewide funding mechanism to advance research, treatment, and support systems for pediatric cancer. This will support research by scientists and clinicians at California cancer research centers, hospitals, and universities to develop innovative therapies and improve access to clinical trials. By enacting the California Pediatric Cancer Research Voluntary Tax Contribution Fund, California can lead the way in pediatric cancer research, ultimately improving survival rates and quality of life for children diagnosed with this devastating disease.

SEC. 2. Article 3 (commencing with Section 18720) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 3. California Pediatric Cancer Research Voluntary Tax Contribution Fund

18720. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the California Pediatric Cancer Research Voluntary Tax Contribution Fund, established pursuant to Section 18721. That designation is to be used as a voluntary checkoff on the tax return.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on a joint return.

(c) A designation under subdivision (a) shall be made for any taxable year on the original return for that taxable year, and once made shall be irrevocable. In the event that payments and credits reported on the return, together with any other credits associated with the taxpayer's account, do not exceed the taxpayer's liability, the return shall be treated as though no designation has been made.

(d) In the event a taxpayer designates a contribution to more than one account or fund listed on the tax return, and the amount available for designation is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

(e) When another voluntary contribution designation is removed from the tax return, or as soon as space is available, whichever occurs first, the Franchise Tax Board shall revise the forms of the return to include a space labeled the "California Pediatric Cancer Research Voluntary Tax Contribution Fund" to allow for the designation permitted under subdivision (a). The forms shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to support research relating to the cure, screening, and treatment of pediatric cancers.

(f) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

18721. There is hereby established in the State Treasury the California Pediatric Cancer Research Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18720. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Section 18720 to be transferred to the California Pediatric Cancer Research Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the California Pediatric Cancer Research Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18720 for payment into that fund.

18722. (a) Notwithstanding Section 13340 of the Government Code, all money transferred to the California Pediatric Cancer Research Voluntary Tax Contribution Fund shall be continuously appropriated and allocated as follows:

(1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

(2) To the Regents of the University of California for distribution of grants for the purposes of conducting research on the causes and treatments for pediatric cancer and expanding community-based education on pediatric cancer. The Regents of the University of California may use up to 5 percent of the money allocated to them for administering and promoting the program.

(b) The Legislature requests the Regents of the University of California to report on its internet website the process for awarding money, the amount of money spent on administration, and an itemization of how program funds were awarded, including, but not limited to, information regarding recipients of funds.

18723. (a) Except as otherwise provided in subdivision (b), this article shall remain operative only until January 1 of the seventh calendar year following the first appearance of the California Pediatric Cancer Research Voluntary Tax Contribution Fund on the tax return, and is repealed as of December 1 of that year.

(b) (1) By September 1 of the second calendar year and each subsequent calendar year that the California Pediatric Cancer Research Voluntary Tax Contribution Fund appears on the tax return, the Franchise Tax Board shall determine whether the amount of contributions estimated to be received during the calendar year will equal or exceed the minimum contribution amount for the calendar year pursuant to paragraph (3). The Franchise Tax Board shall estimate the amount of contributions to be received by using the actual amounts received and an estimate of the contributions that will be received by the end of that calendar year.

(2) If the Franchise Tax Board determines that the amount of the contributions estimated to be received during a calendar year will not at least equal the minimum contribution amount for the calendar year, this article is inoperative with respect to taxable years beginning on or after January 1 of that calendar year and is repealed on December 1 of that calendar year.

(3) For purposes of this section, the minimum contribution amount for a calendar year means two hundred fifty thousand dollars (\$250,000).

(c) Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal.